MULTIMEDIA UNIVERSITY

STUDENT ID NO

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# MULTIMEDIA UNIVERSITY

# FINAL EXAMINATION

**TRIMESTER 3, 2022/2023**

## DAC5034 – COMPUTERISED ACCOUNTING INFORMATION SYSTEM

(All Sections/Groups)

6 OCTOBER 2023
9.00 a.m – 12.00 p.m
(3 Hours)

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## INSTRUCTIONS TO STUDENT

1. This question paper consists of 9 pages with 2 Questions only.
2. Attempt **ALL** questions. The distribution of the marks for each question is given.
3. Create a folder in the desktop and rename to your student ID as the folder name. All answers must be saved in separate files for each question.

## QUESTION 1

Unicorn Café was established in Cameron Highlands on 1 July 2008. The café specialises in providing local cuisine and drinks. As business grows, the café has expanded to two shop lot and Sunny, the owner, has decided to computerise its accounting records starting from 1 April 2023 to ease the accounting recording process. Ms. Winter, the company's accounts manager, is in charged to oversee the transition from manual accounting to a computerised accounting information system. The accounting period for Unicorn Café ends on 30 June every year. Below are the company's chart of accounts and balances carried forward from 31 March 2023:

Remark: The first digit of account code for each distinctive category is shown as below:

| | |
|---|---|
| Equity | 1XX-XXX |
| Non-current assets | 2XX-XXX |
| Current assets | 3XX-XXX |
| Current liabilities | 4XX-XXX |
| Non-current liabilities | 4XX-XXX |
| Sales | 5XX-XXX |
| Sales adjustment | 5XX-XXX |
| Cost of goods sold (COGS) | 6XX-XXX |
| Expenses | 9XX-XXX |
| Appropriation account | 9XX-XXX |

**i) Account Extracts**

| Accounts | RM |
|---|---|
| Cooking equipment | 120,000 |
| Accum. Deprn – Cooking equipment | 55,000 |
| Furniture & fittings | 92,000 |
| Accum. Deprn – Furniture & fittings | 48,000 |
| Cash at bank – Affin Bank | 229,000 |
| Cash in hand | 85,000 |
| Trade debtors | 21,800 |
| Supplies | 92,000 |
| Trade creditors | 19,000 |
| Other creditors | 6,300 |
| Rental accrued# | 4,000 |
| Equity | 412,500 |
| Food revenue^ | 320,000 |
| Beverage revenue^ | 141,000 |
| Salaries | 108,000 |
| Water & electricity | 28,000 |
| Rental expense | 32,000 |
| Cooking equipment maintenance | 12,000 |
| Supplies expense | 186,000 |

**Continued ...**

Remarks: #Create this account under 'Accruals'.
^Create these accounts under sales.

**ii) Debtor and Creditor Aging Analysis (in RM) as at 31 March 2023**

| Customer Aging Report As at 31 March 2023 | | | | | |
|---|---|---|---|---|---|
| | **Invoice No.** | **Date of invoice** | **Current month (RM)** | **1 month (RM)** | **2 months (RM)** |
| Acorn Trading | S5220 | 07/01/2023 | | | 5,500 |
| | S5270 | 29/03/2023 | 9,200 | | |
| Exela School | S5230 | 14/01/2023 | | | 7,100 |

| Supplier Aging Report As at 31 March 2023 | | | | | |
|---|---|---|---|---|---|
| | **Invoice No.** | **Date of invoice** | **Current month (RM)** | **1 month (RM)** | **2 months (RM)** |
| Haven Supplies | P4010 | 18/02/2023 | | 7,430 | |
| | P4050 | 02/03/2023 | 11,570 | | |
| Fair Fix Shop* | P4035 | 22/02/2023 | | 6,300 | |

*Create this account under 'Other creditors: 405-000'.

**iii) Partial transactions incurred for the month:**

| No. | Date | Details |
|---|---|---|
| 1. | 2/4/2023 | Sunny ordered some refreshments from Hotel Brynton to celebrate some staff's birthday. The company paid for RM30 per pax for 12 pax using online transfer (PV2170). |
| 2. | 3/4/2023 | Received a call from Darwin Travel to provide 30 pax food catering and 25 pax beverage catering for their office party. Unicorn Café decided to price the food catering at RM45 per pax and the beverage at RM10 per pax. (S5280).<br><br>65% of the payment was received today (OR2330, HLB5115) and the rest will be received in full when Unicorn Café delivers the food on 2 May 2023. |
| 3. | 7/4/2023 | Autumn paid Unicorn Café cash for 20 plates of food and 26 cups of beverage for her niece's graduation party. The food was RM13 per plate and the beverage was RM8 per cup. (OR2331). |
| 4. | 12/4/2023 | Issued cheque (ABB1119) and payment voucher no. PV2171 for full settlement of P4010 to Haven Supplies. |

**Please backup your data frequently.**

**Continued ...**

| | | |
|---|---|---|
| 5. | 18/4/2023 | Received bill from Cuba Food for the purchase of 12 packets of pepper (supplies) at the price of RM20 per packet. This pepper will be used in their cooking (P4065). |
| 6. | 19/4/2023 | Unicorn Café made an online full payment to Fair Fix Shop on all outstanding amount (PV2172). On the same day, the company received an invoice (P4066) from Fair Fix Shop amounting to RM2,400 for servicing two industrial ovens. |
| 7. | 21/4/2023 | Unicorn Cafe issued a credit note (CN0033) to Exela School for a 3% discount allowed on the total amount billed in January 2023. On the same day, the company received cash payment in full for the same invoice (OR2332). |
| 8. | 23/4/2023 | Issued cash payment amounted to RM100 to Ella, a part time staff, for clerical work done on 23/4/2023 (CP0081). |
| 9. | 29/4/2023 | Unicorn Café issued online payment to Ms. Winter for the following expenses (PV2173):<br>- March 2023 rental payment amounted to RM4,000.<br>- April 2023 rental payment amounted to RM4,000.<br>- April 2023 electricity expenses amounted to RM300. |
| 10. | 30/4/2023 | Unicorn Café held a one-day buffet luncheon, open to all customers at the price of RM50 per pax, as it was their 15 years of operation. Jack, a long-time customer of Unicorn Café, has booked and paid for 5 pax (CIMB227). Record these sales as 'food revenue'. (OR2333) |

**iv) Additional information**

11. All fixed assets are depreciated at fixed 5% of cost per annum at the end of the financial year.

12. The top management has decided to pay the April's salaries (excluding Ms. Winter's salary) on 1 May 2023. The total salaries incurred was RM13,200. (JV0036)

**Please backup your data frequently.**

**Continued ...**

**v) Other transactions for the month**

13. On the 29/4/2023, May, the accounts clerk has prepared the following document to be approved by Sunny:

**Unicorn Cafe**

Unit 24 & 25, Jalan Angsana 5,
Brinchang Points, 39100 Brinchang, Cameron Highlands, Pahang.
Tel No.: 05-491 0000; Fax No.: 05-491 1000
Email: unicorncafe@yahoo.com

Payment Voucher No: PV2174
To: Ms. Winter (April 2023 salary) Date: 29/4/2023

| No. | Descriptions: | Amount (RM) |
|---|---|---|
| 1. | Salary | 3,500.00 |
| | Less: EPF | (385.00) |
| | Less: SOCSO | (9.00) |
| | **Total** | **3,106.00** |

Received in ~~cash~~/cheque no.: ABB1120

Issued by: May Received by _____ Approved by: _____

**Required**

Assuming you are one of the accounts executive in Unicorn Café under the supervision of Ms. Winter. Using the SQL Accounting:

a) Create a chart of accounts for Unicorn Café and key in the opening balances as at 1 April 2023.

b) Key in all the transactions and adjustments required that incurred up to 30 April 2023.

c) Backup the data file under the name StudentID_FQ1 and submit it to Google classroom prepared by FOB and into MMLS.

(Total: 40 Marks)

**Please backup your data frequently.**

**Continued ...**

## QUESTION 2

Mama Baby Shop is a one-stop baby shop that offers a variety of products for parents and parents-to-be. The company was established on 1 August 1998 and has since expanded to a three-storey shop lot. The company purchases the baby products directly from various suppliers and categorises all their products into three categories: food & feeding, clothing and personal care. As the company continues to expand, the management has decided to computerise its accounting records starting from 1 August 2023 to ease the accounting recording process and to ensure that the accounting records are accurate. The accounting period for Mama Baby Shop ends on 31 July every year.

The accounts balances of the company as at 31 July 2023 that was carried forward are as stated below:

| Accounts | RM |
|---|---|
| Shop building | 480,000 |
| Office equipment | 97,920 |
| Furniture & fittings | 82,080 |
| Accum. Deprn – Shop building | 345,000 |
| Accum. Deprn – Office equipment | 71,000 |
| Accum. Deprn – Furniture & fittings | 68,000 |
| Share capital | 855,000 |
| Trade debtors | 21,190 |
| Trade creditors | 21,000 |
| Prepaid medical allowance | 3,810 |
| Cash in hand | 131,000 |
| Cash at bank - UOB | 355,000 |
| Stock* | 189,000 |

*Stock balance as at 31 July 2023.

The aging report are as follows:

| Customer 3 months aging report As at 31/7/2023 | | | | |
|---|---|---|---|---|
| **Customer Listings** | **Invoice No.** | **Current month (RM)** | **1 month (RM)** | **2 months (RM)** |
| **Sunshine Gift Shop** | | | | |
| 24/06/2023 | CI-7155 | | 5,300 | |
| 03/07/2023 | CI-7190 | 4,400 | | |
| **Love Confinement Center** | | | | |
| 16/05/2023 | CI-7080 | | | 8,280 |
| 09/06/2023 | CI-7120 | | 3,210 | |

**Please backup your data frequently.**

**Continued ...**

| Supplier 3 months aging report As at 31/7/2023 | | | | |
|---|---|---|---|---|
| **Supplier Listings** | **Invoice No.** | **Current month (RM)** | **1 month (RM)** | **2 months (RM)** |
| **Boon Huat Supplies** 05/05/2023 | SI-6790 | | | 9,650 |
| **M Baby Company** 27/07/2023 | SI-6835 | 11,350 | | |

Siti, the company's manager, keeps all the stocks purchased in the third floor storage area and records the stocks movement and costs based on first in first out approach in the stock book. The following are some of its products for each category that was recorded in the stock book as at 31 July 2023. The cost of the opening stock is the same as the unit cost.

(a) Food & feeding (FF)

| Code | Item | Unit of measurement | Price (RM) | | Opening Quantity |
|---|---|---|---|---|---|
| | | | Unit cost | Selling price | |
| FF-BB | Baby bottle 11oz | Unit | 30 | 37 | 20 |
| FF-BM | Best milk powder | Box | 40 | 48 | 30 |
| FF-RC | Rice crackers | Box | 10 | 15 | 45 |

(b) Clothing (CT)

| Code | Item | Unit of measurement | Price (RM) | | Opening Quantity |
|---|---|---|---|---|---|
| | | | Unit cost | Selling price | |
| CT-BI | Baby bib | Pack | 5 | 10 | 50 |
| CT-NK | Napkins (8pcs) | Pack | 30 | 40 | 30 |
| CT-SC | Socks | Pair | 3 | 5 | 40 |

(c) Personal care (PC)

| Code | Item | Unit of measurement | Price (RM) | | Opening Quantity |
|---|---|---|---|---|---|
| | | | Unit cost | Selling price | |
| PC-DT | Detergent | Bottle | 20 | 27 | 35 |
| PC-SP | Shampoo | Bottle | 12 | 16 | 50 |

**Please backup your data frequently.**

**Continued ...**

The following are the transactions that incurred in the month of August 2023:

| 2023 August | Doc. No. | Transaction |
|---|---|---|
| 1 | PV-8130<br>UOB119 | Reimburse Sheila, the clerk, for donation amounting to RM500, and gifts and food purchased for a corporate social responsibility programme amounting to RM200 using cheque. |
| 3 | SQ-7272 | Club Mesra is organising a celebration for all new mothers, and they have requested for a quotation for 15 packets of napkin, 15 boxes of rice crackers and 15 bottles of shampoo to be given as gift to the new mothers. Siti decided to price the napkins @ RM40 per pack, rice crackers @ RM15 per box and shampoo @ RM16 per bottle. Siti also agrees to provide 3% discount for all the rice crackers ordered. |
| | SO-7220 | The quotation was immediately accepted and confirmed. |
| 7 | PR-0303 | The warehouse noted that 5 boxes of milk powder received from M Baby Company in July has expired. Thus, the 5 boxes of milk powder were returned, and the company received a purchase return note from M Baby Company. Each box of milk powder costs RM41 and this return should be knockoff against SI-6835. |
| | PV-8131 | Cheque UOB120 is issued to pay for RM6,810 of SI-6835. |
| 8 | PO-7007 | Send a purchase order to Boon Huat Supplies to purchase 30 packets of napkins @ RM31 each and 10 bottles of detergent @ RM21 each. |
| 12 | DO-7230<br>CI-7200 | Arrange for delivery to Tiny Clothes Mall for 40 packets of baby bib @ RM12 each and 10 bottles of shampoo @ RM17 each. The invoice was issued, and the goods were delivered on the same day. |
| 13 | GR-7020<br>PC-0100<br>SI-6850 | Received the order placed on 8 August. The warehouse received 10 bottles of detergent @ RM21 each but only 25 packets of napkins @ RM31 each due to lack of stock from the supplier. The company requested to cancel the unreceived orders. Received invoice from Boon Huat Supplies on the same day. |

**Please backup your data frequently.**

**Continued ...**

| | | |
|---|---|---|
| 15 | CS-8890 | Sold 2 units of baby bottle 11oz @ RM38 each to Mira, a walk-in customer, and received cash in full. Issued cash sales bill. |
| 18 | PO-7008<br>GR-7021<br>SI-6851 | Ordered 30 packets of baby bib @ RM6 each and 10 boxes of rice crackers @ RM10 each from M Baby Company. The goods and the purchase invoice were received on the same day too. |
| 20 | CN-0870 | Received 2 bottles of detergent back from Sunshine Gift Shop as the bottle cap was broken during delivery. The detergents were sold at RM27 per bottle. Issued a credit note and knock off against invoice CI-7190 in the customer credit note section. |
| 22 | CN-0871<br>OR-8095 | The company gave Love Confinement Center 4% discount on CI-7080. Received an online payment from the confinement center for full settlement for CI-7080 on the same day. |
| 24 | DO-7231<br><br><br><br><br>SC-0590<br><br><br><br>CI-7201 | The order from Club Mesra is shipped out. However, after checking the stocks availability, the company picked and packed 15 packets of napkins, 15 boxes of rice crackers but only 12 bottles of shampoo as there were not enough stock to fill this order. The company has informed the customer on this matter.<br><br>After receiving the items, Club Mesra request Siti to cancel the undelivered bottles of shampoo. Siti immediately issued a cancellation note.<br><br>An invoice was also issued to Club Mesra. |
| 29 | PV-8132 | Issued total salary for the month of August 2023 amounting to RM31,700 using online bank transfer. |
| 31 | JV-0001 | Depreciate all fixed assets at 5% of cost per annum at the end of each month. |

**Please backup your data frequently.**

**Continued ...**

**Required**

Using SQL Accounting:

a) Create the required stock, debtor, creditor, existing accounts and any other relevant codes based on the information provided above. Create the following additional accounts as well:

| **Additional accounts:** |
|---|
| Sales – Food & feeding *(Use the existing code 500-000)* |
| Sales – Clothing |
| Sales – Personal care |
| Purchase – Food & feeding *(Use the existing code 610-000)* |
| Purchase – Clothing |
| Purchase – Personal care |
| Donation |
| Corporate social responsibility expenses |

b) Key in the opening account and stock balances. The stock balance as at 31 August 2023 is computed at RM213,000.

c) Key in the transactions that occurred during the month of August 2023 as described above.

d) Backup the data file under the name StudentID_FQ2 and submit in Google classroom prepared by FOB and into MMLS.

(Total: 60 Marks)

**Please backup your data frequently.**

**End of Paper**